

B - Tax Exemptions Under \$10M

Subject to expedited review

Joint Legislative Audit & Review Committee
Citizen Commission on Performance Measurement of Tax Preferences

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Combined 2005-07 State & Local Savings	Page
1	1854		Nonprofit libraries	Property - Nonprofit	84.36.040(1b)	\$94,000	16
2	1890		Fire companies	Property - Private	84.36.060(1c)	\$0	33
3	1890		Growing crops	Property - Personal Prop.	84.40.030(3)	\$2,277,000	48
4	1891		Nursing homes	Property - Nonprofit	84.36.040(1d)	\$9,338,000	17
5	1891		Orphanages	Property - Nonprofit	84.36.040(1c)	\$171,000	17
6	1915		Humane societies	Property - Private	84.36.060(1d)	\$291,000	33
7	1915		Collections and museums	Property - Nonprofit	84.36.060(1a)	\$5,712,000	23
8	1923		Lost or destroyed fuel	Fuel Taxes	82.36.370; 82.3	\$0	259
9	1923		Refunded fuel tax for nonhighway use	Fuel Taxes	82.36.280	\$1,980,000	257
10	1929		Veterans organizations	Property - Private	84.36.030(4)	\$1,100,000	32
11	1933		Youth organizations	Property - Nonprofit	84.36.030(3)	\$2,906,000	13
12	1935		Processing horticultural products	B&O - Deductions	82.04.4287	\$1,376,000	113
13	1935		Contributions and donations	B&O - Deductions	82.04.4282	\$7,698,000	110
14	1935		Membership dues and fees	B&O - Deductions	82.04.4282	\$1,498,000	109
15	1935		Radio and TV broadcasting	B&O - Deductions	82.04.280(6)	\$2,166,000	107
16	1935		Horse racing	B&O - Business Activities	82.04.350	\$4,832,000	90
17	1935		Public utility property	Sales/use - Public	82.08.0256; 82.	\$0	215
18	1935		Credit losses	Public Utility	82.16.050(5)	\$4,200,000	150
19	1935		Red Cross	B&O - Nonprofit	82.04.380	\$0	105
20	1935		Tax rate for urban transportation & vessels	Public Utility	82.16.020(1d&e)	\$9,042,000	143
21	1935		\$2,000 monthly minimum	Public Utility	82.16.040	\$1,000,000	144
22	1935		Irrigation water	Public Utility	82.16.050(7)	\$1,267,000	151
23	1935		Fraternal insurance	B&O - Nonprofit	82.04.370	\$4,048,000	104
24	1935		Boxing and wrestling matches	B&O - Business Activities	82.04.340	\$10,000	90
25	1935		Janitorial services	Sales/use - Other	82.04.050(2d)	\$0	231
26	1935		Items used in interstate commerce	Sales/use - Interstate	82.08.0261	\$314,000	205
27	1935		Sales for resale	Public Utility	82.16.050(2)	\$6,000,000	148
28	1939		Gas tax exemption for handling losses	Fuel Taxes	82.36.029	\$4,447,000	255
29	1941		Airports owned by cities in other states	Property - Public	84.36.130	\$62,000	7
30	1943		Farm auction sales	Sales/use - Farm	82.08.0257; 82.	\$990,000	182
31	1945		Red Cross	Sales/use - Other	82.08.0258; 82.	\$0	237
32	1945		Nursing homes	B&O - Deductions	82.04.4289	\$5,293,000	114

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33	1945		Red Cross	Property - Nonprofit	84.36.030(5)	\$301,000	13
34	1947		Fraternal benefit societies	Other Business Taxes	48.36A.240	\$5,396,000	160
35	1947		Tax rate for ocean marine insurance	Other Business Taxes	48.14.020(3)	\$2,947,000	157
36	1947		Right-of-way easements	Property - Public	84.36.210	\$1,729,000	8
37	1949		Extracted fuel	Sales/use - Producer	82.12.0263	\$5,232,000	201
38	1949		Manufacturers of flour and oil	B&O - Differential Rates	82.04.260(1a)	\$5,682,000	124
39	1955		Aircraft held for sale	In-lieu Excise - Vehicles	82.48.100	\$4,000	69
40	1955		Excluded motor vehicles	In-lieu Excise - Vehicles	82.44.010(2)	\$0	65
41	1955		Accommodation sales	B&O - Business Activities	82.04.425	\$2,304,000	97
42	1955		Driver training vehicles	Sales/use - Public	82.12.0264	\$260,000	222
43	1957		Marine uses of fuel	Fuel Taxes	82.36.305	\$686,000	259
44	1959		Ships under construction	Property - Personal Prop.	84.36.079	\$0	40
45	1961		Poultry used in production	Sales/use - Farm	82.08.0267; 82.	\$4,734,000	183
46	1961		Goods in transit	Property - Personal Prop.	84.36.300	\$0	44
47	1961		Bailed tangible personal property for R&D	Sales/use - Producer	82.12.0265	\$1,833,000	202
48	1961		Purchases by residents of Alaska & Hawaii	Sales/use - Interstate	82.08.0269	\$0	208
49	1963		Expenditures for watershed & flood protection	Sales/use - Public	82.08.0271; 82.	\$70,000	216
50	1963		Soil & water conservation districts	Property - Personal Prop.	84.36.240	\$77,000	43
51	1963		Vehicles acquired while in military service	Sales/use - Interstate	82.12.0266	\$5,190,000	212
52	1965		Sand & gravel for local road construction	Sales/use - Public	82.08.0275; 82.	\$4,450,000	216
53	1965		Water cooperatives	Property - Nonprofit	84.36.250	\$1,346,000	24
54	1965		Sand and gravel for local road construction	B&O - Public Activities	82.04.415	\$257,000	77
55	1965		Form lumber	Sales/use - Producer	82.08.0274; 82.	\$0	194
56	1965		Semen for artifical insemination	Sales/use - Farm	82.08.0272; 82.	\$1,174,000	183
57	1965		Agricultural fairs	B&O - Business Activities	82.04.335	\$310,000	89
58	1967		Municipal sewer charges	B&O - Deductions	82.04.432	\$5,177,000	119
59	1967		Open space & park land	Property - Nonprofit	84.36.260	\$1,750,000	25
60	1967		Pollution control facilities	B&O - Credits	82.04.427; 82.3	\$2,539,000	134
61	1967		Credit for tax paid on pollution control facilities	Sales/use - Deferrals	82.34.050(2)	\$241,000	249
62	1967		Pollen	Sales/use - Farm	82.08.0277; 82.	\$50,000	184
63	1967		Processors of dry peas	B&O - Differential Rates	82.04.260(2)	\$47,000	127
64	1967		Transit deduction for Metro	Public Utility	35.58.560	\$840,000	143
65	1967		Credit for pollution control facilities	Public Utility	82.16.045	\$2,517,000	145
66	1970		Annexation sales	Sales/use - Public	82.08.0278; 82.	\$0	217

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67	1970		Sheltered workshops	Property - Nonprofit	84.36.350	\$3,555,000	25
68	1970		Dividends from subsidiaries	B&O - Deductions	82.04.4281	\$1,149,000	109
69	1970		Sheltered workshops	B&O - Nonprofit	82.04.385	\$1,975,000	105
70	1970		Interest on government obligations	B&O - Deductions	82.04.4293	\$8,065,000	115
71	1970		Interest on agricultural loans	B&O - Deductions	82.04.4294	\$0	116
72	1970		Intergovernmental charges	B&O - Deductions	82.04.4291	\$0	114
73	1971		Nursery stock	Property - Personal Prop.	84.40.220	\$1,181,000	49
74	1971		Christmas trees and cottonwoods	In-lieu Excise - Timber	84.33.170	\$670,000	73
75	1971		Blood, bone & tissue banks	Property - Nonprofit	84.36.035	\$1,209,000	15
76	1971		Forest land compensating tax exemptions	Property - Alt. Valuation	84.33.140(13,1	\$968,000	50
77	1971		Travel trailers and campers	In-lieu Excise - Vehicles	82.50.520(1-4)	\$0	70
78	1971		Church camps	Property - Nonprofit	84.36.030(2)	\$4,168,000	12
79	1971		Display items for trade shows	Sales/use - Producer	82.12.0272	\$1,500,000	202
80	1972		Home improvements	Property - Private	84.36.400	\$2,311,000	35
81	1973		Open space compensating tax exemptions	Property - Alt. Valuation	84.34.108(6)	\$2,654,000	52
82	1973		Hospital laundry service	Sales/use - Health	82.04.050(2a)	\$3,296,000	224
83	1973		Day care centers	Property - Nonprofit	84.36.040(1a)	\$2,698,000	16
84	1974		Returnable containers	Sales/use - Other	82.08.0282; 82.	\$0	237
85	1975		Church offices	Property - Nonprofit	84.36.032	\$1,675,000	14
86	1975		Fair associations	Property - Nonprofit	84.36.480	\$117,000	26
87	1975		Cargo containers	Property - Personal Prop.	84.36.105	\$3,047,000	42
88	1975		Processors of seafood	B&O - Business Activities	82.04.120	\$40,000	81
89	1975		Medical research & training facilities	Property - Nonprofit	84.36.045	\$6,321,000	20
90	1976		Leases < \$250 per year or < 30 days in duration	In-lieu Excise - Leasehold	82.29A.130(8-9	\$6,913,000	59
91	1976		Government manufacturing	In-lieu Excise - Leasehold	82.29A.020(1)	\$4,971,000	55
92	1976		Public employee housing	In-lieu Excise - Leasehold	82.29A.130(5)	\$414,000	58
93	1976		Public works contracts	In-lieu Excise - Leasehold	82.29A.130(11)	\$106,000	60
94	1976		Product leases; 33% credit	In-lieu Excise - Leasehold	82.29A.120(2)	\$390,000	57
95	1976		Leaseholds of public property	Property - Public	84.36.451	\$0	9
96	1976		Easements for removal of products	In-lieu Excise - Leasehold	82.29A.020(1)	\$751,000	55
97	1976		Homes pending destruction	In-lieu Excise - Leasehold	82.29A.130(10)	\$126,000	59
98	1977		Nonprofit radio & TV transmission facilities	Property - Nonprofit	84.36.047	\$0	21
99	1977		Manufacturing completed in Washington	B&O - Deductions	82.04.4295	\$4,823,000	116
100	1977		Water associations	Public Utility	82.16.050(10)	\$400,000	153

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101	1977		Public historical sites	In-lieu Excise - Leasehold	35.21.755	\$751,000	54
102	1979		Ride-sharing & special needs transportation	Public Utility	82.16.047	\$668,000	146
103	1979		Differential parimutuel tax rates	Other Business Taxes	67.16.105(2)	\$0	161
104	1979		Commuter ride-sharing	B&O - Nonprofit	82.04.355	\$0	102
105	1979		Funeral home reimbursement	B&O - Deductions	82.04.4296	\$24,000	117
106	1979		Parimutuel tax exemption, nonprofit races	Other Business Taxes	67.16.105(1)	\$28,000	161
107	1979		Printing by local governments	B&O - Public Activities	82.04.397	\$97,000	76
108	1979		Condominium maintenance fees	B&O - Deductions	82.04.4298	\$4,581,000	118
109	1979		Printing by libraries	B&O - Public Activities	82.04.600	\$9,000	79
110	1979		Printing by schools	B&O - Public Activities	82.04.395	\$135,000	76
111	1980		Differential fish tax rates	Other Business Taxes	82.27.020	\$3,762,000	172
112	1980		Imported frozen/packaged fish	Other Business Taxes	82.27.030(1)	\$246,000	173
113	1980		Nonprofit youth organizations	In-lieu Excise - Timber	84.33.075	\$0	71
114	1980		Fuel for urban transit	Sales/use - Public	82.08.0255(1);	\$3,700,000	214
115	1980		Ride-sharing vehicles	Sales/use - Public	82.08.0287; 82.	\$1,317,000	218
116	1980		Imported fish	Other Business Taxes	82.27.030(3)	\$20,000	174
117	1980		Credit for taxes on fish paid in other states	Other Business Taxes	82.27.040	\$444,000	174
118	1980		Cogeneration facilities and renewable resources	Public Utility	82.16.055; 82.3	\$400,000	155
119	1980		Gasohol production facilities	In-lieu Excise - Leasehold	82.29A.135	\$0	64
120	1980		Nonresidents' rental cars	Sales/use - Interstate	82.08.0279	\$43,000	209
121	1980		Ride-sharing vehicles	In-lieu Excise - Vehicles	82.44.015	\$283,000	66
122	1980		Commercially grown fish/shellfish	Other Business Taxes	82.27.030(2)	\$280,000	173
123	1981		Public assembly halls & meeting places	Property - Nonprofit	84.36.037	\$1,924,000	15
124	1981		Youth organization fees	B&O - Deductions	82.04.4271	\$603,000	108
125	1981		Performing arts	Property - Nonprofit	84.36.060(1b)	\$4,363,000	24
126	1981		Arts & cultural organizations	Sales/use - Other	82.08.031; 82.1	\$1,960,000	240
127	1981		Arts organizations: government grants; maufactured	B&O - Deductions	82.04.4322, 82.	\$4,151,000	119
128	1982		International banking facilities	B&O - Business Activities	82.04.315	\$590,000	84
129	1982		Aircraft fuel tax exemption, crop dusting	Fuel Taxes	82.42.020	\$210,000	261
130	1983		Nonprofit merchandise sales	Property - Nonprofit	84.36.030(1)	\$1,319,000	12
131	1983		Emergency or transitional housing	Property - Nonprofit	84.36.043	\$3,535,000	20
132	1983		Grants to local government	B&O - Public Activities	82.04.418	\$0	78
133	1983		Computers donated to schools	Sales/use - Public	82.12.0284	\$279,000	223
134	1983		Boats less than 16 ft. in length	In-lieu Excise - Vehicles	82.49.020	\$3,593,000	70

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135	1983		Special fuel	Sales/use - Interstate	82.08.0255(2);	\$3,750,000	204
136	1983		Fuel for transportation of persons with special needs	Fuel Taxes	82.36.285; 82.3	\$1,517,000	258
137	1983		Housing Finance Commission	B&O - Public Activities	82.04.408	\$378,000	77
138	1983		Housing Finance Commission	Property - Public	84.36.135	\$0	8
139	1983		Credit, tax paid on public timber	In-lieu Excise - Timber	84.33.077	\$5,000,000	71
140	1984		Conservation futures	Property - Nonprofit	84.36.500	\$0	26
141	1984		Public corporations	Property - Public	35.21.755, 35.8	\$2,142,000	1
142	1984		Used floating homes	Sales/use - Other	82.08.034; 82.1	\$204,000	241
143	1984		\$50 minimum timber tax	In-lieu Excise - Timber	84.33.086	\$16,000	72
144	1984		Waiver of delinquency penalties	Property - Private	84.56.025	\$0	37
145	1985		Precious metals & bullion	Sales/use - Other	82.04.062	\$6,462,000	233
146	1985		Fish feed for aquaculture	Sales/use - Farm	82.08.0294; 82.	\$250,000	185
147	1985		Use tax on rental value	Sales/use - Producer	82.12.010(1)	\$4,266,000	201
148	1985		Precious metals and bullion	B&O - Business Activities	82.04.062	\$400,000	80
149	1985		Fuel used in commercial vessels	B&O - Deductions	82.04.433	\$5,345,000	120
150	1986		Livestock feed	Sales/use - Farm	82.08.0296; 82.	\$286,000	186
151	1986		Ferrosilicon	Sales/use - Producer	82.04.050(1d);	\$0	191
152	1986		Historic vessels	Property - Personal Prop.	84.36.080(2)	\$75,000	41
153	1986		Credit for excessive tax	In-lieu Excise - Leasehold	82.29A.120(1)	\$830,000	56
154	1986		New jobs in rural counties & CEZ	B&O - Credits	82.62.030, 82.6	\$5,719,000	141
155	1987		Dialysis facilities	Property - Nonprofit	84.36.040(1f)	\$4,606,000	18
156	1987		Vehicles under warranty	Sales/use - Deferrals	82.32.065	\$510,000	249
157	1987		Student loan organizations	B&O - Nonprofit	82.04.367	\$0	103
158	1987		Student loan organizations	Property - Nonprofit	84.36.030(6)	\$30,000	14
159	1987		Exported processed hops	B&O - Business Activities	82.04.337	\$540,000	89
160	1987		Health insurance by Wash. State Pool	Other Business Taxes	48.14.022	\$1,005,000	158
161	1987		Christmas tree production	Sales/use - Farm	82.04.213	\$992,000	181
162	1987		Multiple activities, instate	B&O - Credits	82.04.440(2&3)	(\$431,000)	135
163	1987		Adult family homes	B&O - Nonprofit	82.04.327	\$606,000	100
164	1987		Fishing boat fuel	Sales/use - Producer	82.08.0298; 82.	\$2,014,000	195
165	1987		Processing/disposal of sewerage	Public Utility	82.16.050(11)	\$9,027,000	154
166	1987		Seed conditioning	B&O - Business Activities	82.04.120	\$260,000	81
167	1987		Christmas tree producers	B&O - Business Activities	82.04.330, 82.0	\$736,000	87
168	1988		Health insurance, medical claims	B&O - Deductions	82.04.4331	\$0	121

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169	1988		Lodging for homeless persons	Sales/use - Public	82.08.0299	\$26,000	219
170	1988		Packing materials for horticultural products	Sales/use - Farm	82.08.0311; 82.	\$486,000	187
171	1989		Fuel used in processing	Other Business Taxes	82.23A.030(5)	\$0	167
172	1989		Exported petroleum products	Other Business Taxes	82.23A.030(6)	\$0	167
173	1989		Exported syrup	Other Business Taxes	82.64.030(2)	\$2,280,000	175
174	1989		Possession of soft drink syrup prior to 6/1/91	Other Business Taxes	82.64.030(4)	\$0	176
175	1989		Packaged petroleum products	Other Business Taxes	82.23A.030(7)	\$0	168
176	1989		Petroleum exported in vehicle fuel tanks	Other Business Taxes	82.23A.040(1)	\$0	168
177	1989		Core deposits & tire fees	Sales/use - Other	82.08.036; 82.1	\$0	242
178	1989		Credit for taxes on petroleum paid in other states	Other Business Taxes	82.23A.040(2)	\$0	169
179	1989		Credit for taxes on syrup paid in other states	Other Business Taxes	82.64.040	\$0	177
180	1989		Uses of petroleum prior to 7/1/89	Other Business Taxes	82.23A.030(4)	\$0	166
181	1989		Domestic uses of petroleum	Other Business Taxes	82.23A.030(2)	\$0	165
182	1989		Successive uses of petroleum	Other Business Taxes	82.23A.030(1)	\$0	165
183	1989		Trade shows	B&O - Deductions	82.04.4282	\$32,000	111
184	1989		Natural and manufactured gas	Sales/use - Producer	82.08.026; 82.1	(\$19,652,000)	194
185	1990		Small timber harvesters	B&O - Business Activities	82.04.333	\$490,000	88
186	1991		Trademarked beverages	Other Business Taxes	82.64.030(3)	\$0	176
187	1991		Exported petroleum products	Other Business Taxes	82.23B.040	\$4,700,000	170
188	1991		Hanford leases; exclusion of fees	In-lieu Excise - Leasehold	82.29A.020(2)	\$18,000	56
189	1991		Testing and safety labs	B&O - Credits	82.04.434	\$0	135
190	1991		Oil spill tax, secondary transportation	Other Business Taxes	82.23B.030	\$400,000	170
191	1991		Life insurance "statutory" employees	B&O - Business Activities	82.04.360	\$1,432,000	91
192	1991		Credit for nonfuel uses of petroleum	Other Business Taxes	82.23B.045	\$500,000	171
193	1992		Forest land, special assessments	Property - Private	84.33.210	\$2,658,000	30
194	1992		Inmate employment programs	In-lieu Excise - Leasehold	82.29A.130(12)	\$80,000	60
195	1992		Day care by churches	B&O - Nonprofit	82.04.339	\$2,669,000	101
196	1992		Rental cars	In-lieu Excise - Vehicles	82.44.023	\$0	67
197	1992		Litter tax; products shipped out of state	Other Business Taxes	82.19.050(1)	\$71,000	163
198	1993		Pollination agents	Sales/use - Farm	82.04.050(8)	\$48,000	180
199	1993		Nonprofit fund-raising	Property - Nonprofit	84.36.550	\$288,000	27
200	1993		Beer tax exemption for microbrewers	Other Sales Taxes	66.24.290(3b)	\$2,528,000	264
201	1993		Free public hospitals	Sales/use - Health	82.08.02795; 8	\$207,000	224
202	1993		Credit and debt counseling services	B&O - Nonprofit	82.04.368	\$500,000	104

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203	1993		Foreign branch campuses	B&O - Deductions	82.04.4332	\$0	121
204	1994		Fish cleaning	B&O - Business Activities	82.04.2403	\$18,000	82
205	1994	1/1/2015	Research & development; high technology firms	B&O - Credits	82.04.4452	\$0	137
206	1994		Electric power, low density customer base	Public Utility	82.16.053	\$2,000,000	154
207	1995		Targeted public housing	Property - Private	84.14.020	\$2,883,000	29
208	1995		Housing for youth in crisis	Sales/use - Public	82.08.02915; 8	\$181,000	219
209	1995		Horse race track deferral	Sales/use - Deferrals	82.66.040	(\$518,000)	251
210	1995		Baseball stadium deferral	Sales/use - Deferrals	36.100.090	(\$6,544,000)	246
211	1995		Donations to nonprofits & government	Sales/use - Public	82.12.02595	\$1,204,000	222
212	1995		Tree trimming under power lines	Sales/use - Other	82.04.050(3e)	\$6,563,000	232
213	1995		Child care resource and referral	B&O - Nonprofit	82.04.3395	\$40,000	101
214	1995		Film & video production equipment	Sales/use - Producer	82.08.0315; 82.	\$1,500,000	196
215	1995		Professional baseball stadium	In-lieu Excise - Leasehold	82.29A.130(14)	\$182,000	61
216	1995		Fish tax exemption for tuna, mackerel & jack	Other Business Taxes	82.27.010	\$60,000	172
217	1995		Fund-raising sales of magazines	Sales/use - Other	82.08.02535	\$1,207,000	235
218	1995		Camps for disabled persons	In-lieu Excise - Leasehold	82.29A.130(13)	\$8,000	61
219	1995		Blood, bone and tissue banks	B&O - Nonprofit	82.04.324	\$773,000	99
220	1995		Blood, bone & tissue banks	Sales/use - Health	82.08.02805; 8	\$834,000	225
221	1996		Academic transcripts	Sales/use - Other	82.08.02537; 8	\$302,000	235
222	1996		Anodes and cathodes for aluminum production	Sales/use - Producer	82.08.02568; 8	\$7,547,000	193
223	1996		Human body parts	Sales/use - Health	82.08.02806; 8	\$1,366,000	225
224	1996		Taipei Economic/Cultural vehicles	In-lieu Excise - Vehicles	82.44.025	\$0	67
225	1996		Copies of public records	Sales/use - Public	82.08.02525; 8	\$56,000	214
226	1996		Gravitational wave observatory	Sales/use - Public	82.08.02569; 8	\$0	215
227	1996		Farm-worker housing	Sales/use - Farm	82.08.02745; 8	\$1,612,000	184
228	1996		Academic transcripts	B&O - Nonprofit	82.04.399	\$6,000	106
229	1996		Job training services	B&O - Credits	82.04.4333	\$0	134
230	1997		Aluminum master alloys	B&O - Business Activities	82.04.110	\$0	80
231	1997		Professional football stadium	In-lieu Excise - Leasehold	82.29A.130(15)	\$234,000	62
232	1997		Nonprofit camps & conference centers	Sales/use - Other	82.08.830	\$377,000	242
233	1997		Income from trust accounts	B&O - Business Activities	82.04.392	\$2,200,000	92
234	1997		Use of vessels by manufacturers/dealers	Sales/use - Producer	82.12.800; 82.1	\$915,000	203
235	1997		Air pollution control facilities	Sales/use - Producer	82.08.810; 82.1	\$0	196
236	1997		Materials used for prototypes of aircraft parts	Sales/use - Producer	82.08.02566; 8	\$829,000	192

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237	1997		Hay cubing	B&O - Business Activities	82.04.120	\$416,000	82
238	1997		Coal for thermal generating plants	Sales/use - Producer	82.08.811; 82.1	\$0	197
239	1997		Parcels valued at less than \$500	Property - Private	84.36.015	\$661,000	31
240	1997		Cancer treatment clinics	Property - Nonprofit	84.36.046	\$1,726,000	21
241	1997		Tax remittance for warehouse expansion	Sales/use - Producer	82.08.820; 82.1	\$6,043,000	197
242	1997		Air pollution control facilities	Property - Private	84.36.487	\$5,009,000	35
243	1997		Football stadium deferral	Sales/use - Deferrals	36.102.070	\$0	246
244	1997		Memberships to purchase at discount	B&O - Business Activities	82.04.421	\$0	95
245	1997		Camps and conference centers	B&O - Nonprofit	82.04.363	\$140,000	102
246	1997		Water service, small districts	B&O - Public Activities	82.04.312	\$0	75
247	1997		Water service, small districts	Public Utility	82.16.042	\$0	144
248	1997		Habitat & water quality improvements	Property - Private	84.36.255	\$234,000	34
249	1997		Conservation & habitat development	Sales/use - Farm	82.04.050(8)	\$127,000	181
250	1997		Football stadium/exhibition center parking	Sales/use - Public	82.08.02875	\$740,000	218
251	1998		2nd Narrows bridge	B&O - Business Activities	82.04.416	\$38,000	94
252	1998		Gun safes	Sales/use - Other	82.08.832; 82.1	\$128,000	243
253	1998		Services for the Hop Commission	B&O - Nonprofit	82.04.338	\$0	100
254	1998		Property management, on-site personnel	B&O - Business Activities	82.04.394	\$1,358,000	93
255	1998		REET exemptions; 2nd Narrows bridge	Other Sales Taxes	82.45.190	\$0	265
256	1998		Personal-use vehicles, \$30 credit	In-lieu Excise - Vehicles	82.44.022	\$0	66
257	1998		2nd Narrows bridge	Public Utility	82.16.046	\$0	145
258	1998		Leaded motor vehicle fuel for racing	Fuel Taxes	82.38.081	\$27,000	260
259	1998		Nonprofit organization fund-raising	B&O - Nonprofit	82.04.3651	\$156,000	103
260	1998		2nd Narrows bridge	Sales/use - Deferrals	47.46.060	\$8,214,000	247
261	1998		Wholesaling of conditioned seed	B&O - Business Activities	82.04.331	\$1,016,000	87
262	1998		Apartment coin-op laundry facilities	Sales/use - Other	82.04.050(2a)	\$8,991,000	231
263	1998		2nd Narrows bridge	In-lieu Excise - Leasehold	82.29A.132	\$0	63
264	1998		2nd Narrows bridge	Property - Private	84.36.010	\$0	31
265	1998		Fund-raising by nonprofit organizations	Sales/use - Other	82.08.02573	\$1,184,000	236
266	1998		Housing for the developmentally disabled	Property - Nonprofit	84.36.042	\$875,000	19
267	1998		Wholesaling of grain	B&O - Business Activities	82.04.332	\$6,000,000	88
268	1998		International services	B&O - Credits	82.04.44525	\$0	137
269	1998		Child care	B&O - Differential Rates	82.04.2905	\$756,000	132
270	1999		Low-income rental housing	Property - Nonprofit	84.36.560	\$8,686,000	27

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271	1999		Demonstration farms	Property - Nonprofit	84.36.570	\$6,000	28
272	1999	6/30/2011	Credit for rural electric utility contributions	Public Utility	82.16.0491	\$300,000	146
273	1999		Public facilities districts	In-lieu Excise - Leasehold	82.29A.130(16)	\$193,000	62
274	1999	12/31/2006	Waiver of delinquency penalties, Y2K	B&O - Business Activities	82.32.420	\$0	98
275	1999		Nonresident aircraft, Pullman-Moscow airport	In-lieu Excise - Vehicles	82.48.100	\$4,000	69
276	2000		Field burning	B&O - Credits	82.04.4459	\$0	138
277	2000		Sale/leasebacks, Regional Transportation Authority	Property - Public	84.36.605	\$0	10
278	2000		Sales/leasebacks for Regional Transp. Authority	B&O - Public Activities	82.04.4201	\$0	79
279	2000		Field burning equipment	Sales/use - Farm	82.08.840; 82.1	\$158,000	187
280	2000		Field burning equipment	Property - Personal Prop.	84.36.580	\$129,000	45
281	2000		Vitrification equipment	Property - Personal Prop.	84.36.590	\$0	46
282	2000		Sale/leasebacks for Regional Transp. Authority	Sales/use - Public	82.08.834; 82.1	\$0	220
283	2000		Sale/leasebacks, Regional Transportation Authority	In-lieu Excise - Leasehold	82.29A.134	\$0	63
284	2001		Bedding materials for chickens	Sales/use - Farm	82.08.920; 82.1	\$188,000	190
285	2001		Gas for heating chicken houses	Sales/use - Farm	82.08.910; 82.1	\$758,000	189
286	2001		Litter tax; grocery co-ops	Other Business Taxes	82.19.050(3)	\$0	164
287	2001		Anaerobic digesters for dairies	Sales/use - Farm	82.08.900; 82.1	\$0	189
288	2001		Dairy nutrient management equipment	Sales/use - Farm	82.08.890; 82.1	\$892,000	188
289	2001		Natural gas purchased by DSI customers	Sales/use - Deferrals	82.12.024	\$0	248
290	2001		Farm machinery (state levy only)	Property - Personal Prop.	84.36.630	\$3,387,000	47
291	2001		Grocery co-ops	B&O - Deductions	82.04.298(2)	\$0	107
292	2001		Cigarettes covered by Indian tribal contracts	Tobacco Taxes	82.24.295(1)	\$0	254
293	2001		Cigarettes sold via tribal contracts	Sales/use - Public	82.08.0316; 82.	\$0	220
294	2001		Medicine for livestock	Sales/use - Farm	82.08.880; 82.1	\$3,494,000	188
295	2001		Conifer seedlings sold out of state	Sales/use - Interstate	82.08.850; 82.1	\$40,000	210
296	2001		Credit for electricity purchased by DSI customers	Public Utility	82.16.0495	\$0	147
297	2001		Local sales tax rate cap for lodging	Sales/use - Other	82.14.410; 67.2	\$2,769,000	244
298	2001		Natural gas purchases by DSI customers	B&O - Credits	82.04.447	\$0	140
299	2001		Accommodation sales of autos	B&O - Business Activities	82.04.422(2)	\$205,000	95
300	2001		Used park-model trailers	Sales/use - Other	82.08.032; 82.1	\$893,000	240
301	2001		Residential & recreation lots; > 3,000 parcels	In-lieu Excise - Leasehold	82.29A.136	(\$230,000)	64
302	2001		Educational foundations	Property - Nonprofit	84.36.050(2)	\$190,000	23
303	2001		Credit for billing discounts	Public Utility	82.16.0497	\$5,000,000	147
304	2001		Motorcycles used for rider training	Sales/use - Public	82.08.870; 82.1	\$8,000	221

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305	2002		Organ procurement	Sales/use - Health	82.08.02807; 8	\$0	226
306	2002		Tobacco Settlement Authority	B&O - Public Activities	82.04.311	\$1,131,000	75
307	2002		Vehicles exempt from reg. transp. sales tax	Sales/use - Other	82.14.430	\$0	244
308	2002		Organ procurement organizations	B&O - Nonprofit	82.04.326	\$0	99
309	2003		Fund-raising for support of individual artists	Property - Nonprofit	84.36.650	\$20,000	28
310	2003	12/31/2009	Wood biomass fuel production facilities	Property - Private	84.36.640	\$0	36
311	2003	12/31/2009	Alcohol/biodiesel fuel production facilities	Property - Private	84.36.635	\$0	36
312	2003	7/1/2013	Commute trip reduction	B&O - Credits	82.70.020	\$3,870,000	142
313	2003		Food & beverages consumed on-premises	Other Business Taxes	82.19.050(4)	\$928,000	164
314	2003		Credit for commute trip reduction	Public Utility	82.70.020	\$630,000	155
315	2003		Deferral for production of wood biomass fuel	Sales/use - Deferrals	82.69.030	\$0	252
316	2003		Deferral for production of alternative fuels	Sales/use - Deferrals	82.68.030	\$0	251
317	2003		Kidney dialysis equipment	Sales/use - Health	82.08.945; 82.1	\$0	229
318	2003		Drug delivery systems	Sales/use - Health	82.08.935; 82.1	\$78,000	228
319	2003		Dietary supplements	Sales/use - Health	82.08.925; 82.1	\$6,472,000	227
320	2003	7/1/2024	Production of super-efficient aircraft	Sales/use - Producer	82.08.980; 82.1	\$3,700,000	200
321	2003	7/1/2024	Aircraft pre-production computer expenditures	Sales/use - Producer	82.08.975; 82.1	\$8,775,000	200
322	2003		Gasses/chemicals for semiconductor materials	Sales/use - Producer	82.08.970; 82.1	\$970,000	199
323	2003		Production of semiconductor materials	Sales/use - Producer	82.08.965; 82.1	\$3,100,000	199
324	2003	7/1/2009	Sale of alternative fuel	B&O - Deductions	82.04.4334; 82.	\$41,000	122
325	2003	7/1/2009	Distribution of biodiesel/alcohol fuels	Sales/use - Producer	82.08.955; 82.1	\$47,000	198
326	2003	7/1/2009	Sale of wood biomass fuel	B&O - Deductions	82.04.4335	\$0	122
327	2003		Aircraft fuel tax exemption, emerg. transport	Fuel Taxes	82.42.020	\$120,000	261
328	2003		Electricity and steam	Sales/use - Other	82.08.950; 82.1	\$0	243
329	2003		Vehicles exempt from local sales tax	Sales/use - Other	82.14.450(3)	\$0	245
330	2003	7/1/2024	Facilities for production of super-efficient aircraft	In-lieu Excise - Leasehold	82.29A.137	\$8,636,000	65
331	2003	7/1/2009	Distribution of wood biomass fuel	Sales/use - Producer	82.08.960; 82.1	\$0	198
332	2003		Manufacturing of semiconductor microchips	B&O - Business Activities	82.04.426	\$0	97
333	2003		Equipment for producing semiconductor materials	Property - Personal Prop.	84.36.645	\$2,900,000	48
334	2003		Manufacturing of semiconductor materials	B&O - Differential Rates	82.04.240(2)	\$2,145,000	123
335	2003	7/1/2011	Certified aircraft repair firms	B&O - Differential Rates	82.04.250(3)	\$0	124
336	2003		Treatment of chemical dependency	B&O - Differential Rates	82.04.2906	\$69,000	132
337	2003	7/1/2024	Aircraft pre-production computer expenditures	B&O - Credits	82.04.4462	\$0	139
338	2003	7/1/2024	Property taxes on aircraft manufacturing facilities	B&O - Credits	82.04.4463	\$2,200,000	139

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339	2003		New jobs, manufacturing semiconductor materials	B&O - Credits	82.04.448	\$515,000	140
340	2004		Property tax exemption; certain tribal property	Property - Public	84.36.010	\$2,000,000	
341	2004		Federal small business technology transfer program	B&O - Business Activities	82.04.4262	\$0	
342	2004		Sales tax exemptions; computers for publishers	Sales/use - Private	82.08.806; 82.1	\$3,120,000	
343	2004		Exemptions for blood and tissue banks	B&O - Nonprofit	82.04.324	\$331,000	
344	2004		Exemptions for blood and tissue banks	Sales/use - Nonprofit	82.08.02805; 8	\$221,000	
345	2004	12/31/2007	B&O tax reduction for beef processors	B&O - Deductions	82.04.4336	\$3,875,000	
346	2004	12/31/2010	PUT exemption; electricity for electrolyte firms	Public Utility - Business Activiti	82.16.0421	\$650,000	
347	2004		B&O tax deduction for salmon restoration grants	B&O - Nonprofit	82.04.4339	\$840,000	
348	2004		Sales to aluminum smelters	Public Utility	82.16.0498	\$225,000	
349	2004	1/1/2012	Aluminum smelter property taxes	B&O - Credits	82.04.4481	\$1,425,000	
350	2004	1/1/2011	Rural county help-desk service firms	B&O - Credits	82.04.4484	\$0	
351	2004		Aluminum smelter purchases of electricity or natural	B&O - Credits	82.04.4482	\$0	
352	2004	1/1/2012	Aluminum smelter purchases	Sales/use - Producer	82.08.805; 82.1	\$488,000	
353	2004	1/1/2012	Brokered nat. gas - aluminum smelters	Sales/use - Producer	82.12.022(5)	\$0	
354	2004	1/1/2012	Aluminum smelters	B&O - Differential Rates	82.04.2909	\$900,000	
355	2004	1/1/2011	Rural county software development firms	B&O - Credits	82.04.4483	\$0	
356	2004		Federal small business innovation research progra	B&O - Business Activities	82.04.4261	\$0	
357	2005	6/30/2014	B&O rate reduction; solar energy systems	B&O - Differential Rates	82.04.294	\$72,000	
358	2005	7/1/2012	Tax incentives for fruit/vegetable processors	B&O - Business Activities	82.04.4266; 82.	\$7,095,000	
359	2005		Sales tax ex.; RTA maintenance contracts	Sales/use - Public	82.04.050(10)	\$1,105,000	
360	2005		B&O deduction; income of com. health centers	B&O - Deductions	82.04.4311	\$242,000	
361	2005	1/1/2011	Sales tax ex.; field burning equipment	Sales/use - Farm	82.08.841; 82.1	\$1,333,000	
362	2005	12/31/2008	Sales tax deferral; historic auto museums	Sales/use - Deferrals	82.32.580	\$0	
363	2005	7/1/2012	Fruit/vegetable facilities	Sales/use - Deferrals	82.74.030	\$0	
364	2005	6/30/2015	PUT credit for customer-generated power	Public Utility	82.16.130	\$127,000	
365	2005		Litter tax ex., catering	Other Business Taxes	82.19.050(5)	\$0	
366	2005		Delivery of direct mail - retail sales/use	Sales/use	82.08.807; 82.1	\$252,000	
367	2005		B&O/PUT credit; neighborhood revitalization	B&O - Credits	82.73.030	\$750,000	
368	2005		Leasehold tax exemption for amphitheaters	In-lieu Excise - Leasehold	82.29A.130(17)	\$75,000	
369	2005		B&O exemption; nonprofit boarding homes	B&O - Nonprofit	82.04.4264	\$385,000	
370	2005		B&O exemption for cancer centers	B&O - Nonprofit	82.04.4265	\$367,000	
371	2005	1/1/2011	Alternative fuel vehicles and hybrids (exempt 1/1/09	Sales/use - Other	82.08.809; 82.0	\$0	
372	2005		B&O ex.; parking & business improvement areas	B&O - Business Activities	82.04.4267	\$145,000	

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Combined 2005-07 State & Local Savings	Page
373	2005		Retail sales/use tax exemption for cancer centers	Sales/use - Nonprofit	82.08.802; 82.1	\$1,101,000	
374	2005		B&O exemption; life sciences fund authority	B&O - Business Activities	82.04.4263	\$0	
375	2005		Leasehold tax exemption; Ft. Vancouver	In-lieu Excise - Leasehold	82.29A.130(17)	\$26,000	
376	2005		Delivery of direct mail - B&O	B&O - Deductions	82.04.4272	\$84,000	
377	2005		Property tax ex.; sprinkler systems in nightclubs	Property - Private	84.36.660	\$0	
378	2005		Property tax ex.; widows/widowers of veterans	Property - Alt. Valuation	84.39.010	\$0	
379	2006		Use tax exemption; state credit unions	Sales/use - Other	82.12.860	\$158,000	
380	2006		Gases/chemicals for semiconductor materials	Sales/use - Producer	82.08.9651; 82.	\$0	
381	2006	7/1/2024	Aircraft computer costs	Sales/use - Producer	82.08.981; 82.0	\$1,100,000	
382	2006		Sales tax exemption; parts for farm machinery	Sales/use - Farm	82.08.855; 82.1	\$5,829,000	
383	2006	7/1/2012	Dairy and seafood facilities	Sales/use - Deferrals	82.74.030	\$0	
384	2006	7/1/2011	B&O credit; contributions to motion picture program	B&O - Credits	82.04.4489	\$3,500,000	
385	2006		B&O exemption; nonprofit receipts for tourism	B&O - Nonprofit	82.04.4251	\$210,000	
386	2006		Public utility tax deduction for public transit	Public Utility	82.16.050(12)	\$476,000	
387	2006	1/1/2017	Sales tax deferral/exemption for biotechnology	Sales/use - Deferrals	82.75.030	\$1,394,000	
388	2006		Sales tax exemption; diesel fuel used on farms	Sales/use - Farm	82.08.865; 82.1	\$3,899,000	
389	2006		Manufacturers of semiconductor materials	B&O - Differential Rates	82.04.2404	\$0	
390	2006	7/1/2024	Pre-production aircraft manufacturing	B&O - Credits	82.04.4487	\$1,200,000	
391	2006		B&O tax credit for syrup taxes paid	B&O - Credits	82.04.4486	\$2,294,000	
392	2006	7/1/2016	B&O credit for workforce training	B&O - Credits	82.04.449	\$910,000	
393	2006	12/30/2010	B&O credit for hospitals; patient lifting devices	B&O - Credits	82.04.4485	\$0	
394	2006		Structures/equipment for delivery of auxiliary power	Sales/use - Other	82.08.815; 82.1	\$34,000	
395	2006		Enable trucks to accept auxiliary power	Sales/use - Other	82.08.825; 82.1	\$0	
396	2006		Professional employer organization	Sales/use - Other	82.08.010(2a);	\$0	
397	2006	6/30/2024	Tax rates for timber extracting/manufacturing	B&O - Differential Rates	82.04.260(12)	\$4,630,000	
398	2006	7/1/2012	Manufacturing of dairy products	B&O - Business Activities	82.04.4268; 82.	\$810,000	
399	2006	7/1/2012	Manufacturing of certain seafood products	B&O - Business Activities	82.04.4269; 82.	\$2,000,000	
400	2006		Professional employer organizations wages	B&O - Deductions	82.04.540	\$2,147,000	
401	2006		Auxiliary power systems for trucks	B&O - Deductions	82.04.4338	\$1,000	
402	2006		Sales tax exemption; solar hot water equipment	Sales/use - Other	82.08.835; 82.1	\$14,000	
Total:						\$497,290,000	